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Please amend the application as follows:

Please cancel claims 21, 22, 25 and 26;

Please amend claims 19, 23, 24 and 27 as follows:

1-18. (Cancelled)

- (Presently Amended) A process for obtaining mammalian insulin secreting cells in vitro, comprising:
  - a) preparing mammalian pancreatic tissues from a previously removed pancreas;
  - b) dissociating the pancreatic tissues into isolated pancreatic cells;
  - c) eliminating endocrine cells from the isolated pancreatic cells to obtain exocrine cells;
  - <u>d</u>) inducing dedifferentiation of the <u>isolated pancreatic</u> <u>exocrine</u> cells into ductal precursor cells; and
- wherein the elimination of endocrine cells in part (c) is carried out by means of density gradient centrifugation, and wherein exocrine cells devoid of endocrine cells are recovered in a pellet as a result thereof.
- 20. (Previously presented) A process according to Claim 19, wherein the dissociation of the pancreatic tissues is carried out by enzymatic digestion.
  - 21. (Cancelled)
  - 22. (Cancelled)

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